

municipalités à 636 millions. En pourcentage, ces chiffres donnaient le tableau suivant:

REVENUS DE TOUS LES GOUVERNEMENTS

	1930	1939	1951
Fédéral	40.5	48.0	70.9
Provinciaux	20.2	22.3	17.2
Municipaux	39.3	29.7	11.9
	100.0%	100.0%	100.0%

L'examen de ce tableau nous indique qu'en 1930 le gouvernement fédéral prélevait 40.5 p. 100 de tous les impôts; en 1951, il en touchait 70.9 p. 100. Les gouvernements provinciaux n'ont pas bénéficié d'une avance équivalente durant la même période; leurs revenus sont passés de 20.2 p. 100 à 17.2 p. 100. Les municipalités ont subi un désastreux recul; elles percevaient 39.3 p. 100 de tous les impôts en 1930, et elles n'en touchent plus que 11.9 p. 100.

La province de Québec subit actuellement une perte matérielle sensible en menant seule cette lutte pour le maintien des privilèges et des libertés qui lui ont été reconnus par des traités engageant l'honneur britannique.

Ces privilèges et ces libertés ont été garantis par le pacte confédératif, garantie sans laquelle ses chefs religieux et politiques n'y auraient pas souscrit. En plus de ce que peut lui rapporter son patrimoine, la province de Québec entend rester maîtresse de ses lois civiles, de ses libertés éducationnelles et religieuses, de ses traditions sociales. Et elle compte sur le sentiment d'équité de ses amis des autres provinces pour reconnaître que sa cause est juste et raisonnable.

On November 28, 1952, Mr. Speaker, a few months before the last general election I made the following statement in the house, as found at page 194 of *Hansard*:

I believe it would be in everybody's interest to revise and specify as soon as possible the limits of taxation possibilities granted each government; for temporary subsidies, because of vested interests, leave the receiving government at the donor's mercy and produce an entirely unacceptable situation as far as my province is concerned.

Since then many reports submitted to the Tremblay commission have supported my opinion. May I quote, among others, an excerpt from the report by the professional engineers corporation of Québec. They say:

Subsidies from whatever source always imply the possibility of an intervention sooner or later, directly or indirectly, on the part of the grantor—the possibility of bargaining. There is much danger that healthy opposition may be stifled or suppressed by the fear that the grant may be withdrawn. Indeed, all governments, as well as universities, should be self-sufficient, except in cases of extreme emergency.

Income Tax—Deduction of Quebec Tax

In supporting this theory I follow one of the best traditions of the Liberal party. Indeed, Laurier stated in 1887 at Somerset, now called Plessisville:

The principle whereby the revenues levied by a government are spent by another is absolutely unsound.

A provision in the federal Income Tax Act permits taxpayers of the province of Québec to deduct 5 per cent of the amount paid to the provincial treasury. Following the federal election, an exchange of correspondence took place between the Québec government and the federal government, to ascertain whether the federal government would at least agree to collect this 5 per cent tax deductible from the federal tax—and this in order to avoid double taxation and to ensure the distribution of the whole proceeds from this 5 per cent tax to universities, classical colleges and school boards, thus providing these institutions with the help which is absolutely needed. The federal government rejected this request, and by so doing obviously forced the provincial government to set up its own tax-collecting agency, the cost of which, if deducted from this 5 per cent tax, would not have left much for distribution to the above-mentioned institutions and services.

I think that the provincial government is perfectly right in assuming that a 5 per cent tax would be insufficient at present to provide our universities, our high schools and so on with the help they urgently need to carry on and develop the sacred heritage of our French culture, within the framework of educational and fiscal autonomy.

I hope that the parliament of Canada will agree to grant a more substantial tax deduction in order to cover the full amount of the tax paid to the province. Justice and common sense make it imperative that Québec taxpayers should be granted deductions equivalent to the subsidies offered them by Ottawa to sign a tax rental agreement. The Québec government was within its rights in rejecting this offer, as it preferred to tap its own sources of revenues and, in so doing, prevent the lapsing of a right which is too easily lost when it is repeatedly relinquished, even if only temporarily.

It may be objected that the provincial government may later on increase this tax and ask for a further deduction, but I think that if both governments showed some conciliatory spirit they could set a limit based on a percentage of the whole income and corporation taxes collected by Ottawa in the province of Québec. This suggestion which I